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LEGISLATIVE HISTORY

Public Law 85-235
H.R. 2842

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Index and summary of H. R. 2842

Jan. 14, 1957	Rep. Van Pelt introduced H. R. 2842 which was referred to the Ways and Means Committee. Print of bill as introduced.
Aug. 2, 1957	House committee reported H. R. 2842 with amendment. H. Report No. 979. Print of bill and report.
Aug. 5, 1957	House passed H. R. 2842 as reported.
Aug. 6, 1957	H. R. 2842 was referred to Senate Finance Committee.
Aug. 12, 1957	Senate committee reported H. R. 2842 with amendments. S. Report No. 854. No copy of report or bill as reported.
Aug. 20, 1957	Senate passed H. R. 2842 with amendments.
Aug. 21, 1957	House agreed to Senate amendments.
Aug. 30, 1957	Approved: Public Law 85-235.

This file is incomplete as to prints of bills--no copies after reported by House. This Department had no interest in the bill until amended by the Senate to include coconut oil.

DIGEST OF PUBLIC LAW 85-235

IMPORTATION OF TANNING EXTRACTS AND TAXATION OF
COCONUT OIL.

Amends the Tariff Act of 1930 so as to provide for the temporary free importation of certain tanning extracts during the three-year period beginning on the thirtieth day after the date of enactment of this Act, and amends the Internal Revenue Code of 1954 so as to suspend through June 30, 1960 the 3-cents per pound processing tax on coconut oil.

85TH CONGRESS
1ST SESSION

H. R. 2842 .

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 1957

Mr. VAN PELT introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Tariff Act by including tanning material extracts on the duty-free list.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That the Tariff Act of 1930 be hereby amended in the
4 following particulars:

5 (1) Removing from paragraph 38, title I, Tariff Act
6 of 1930, tanning material extracts including chestnut, cutch,
7 divi-divi, hemlock, mangrove, myrobalans, oak, quebracho,
8 sumac, valonia, wattle, and other extracts, decoctions, and
9 preparations of vegetable origin used for tanning not spe-
10 cifically provided for, and combinations and mixtures of the
11 foregoing articles.

1 (2) Inserting in paragraph 1670, title II, Tariff Act
 2 of 1930, the following language: "Tanning material ex-
 3 tracts including chestnut, cutch, divi-divi, hemlock, man-
 4 grove, myrobalans, oak, quebracho, sumac, valonia, wattle,
 5 and other extracts, decoctions, and preparations of vegetable
 6 origin used for tanning not specifically provided for, and
 7 combinations and mixtures of the foregoing articles."

85TH CONGRESS
 1ST SESSION

H. R. 2842

A BILL

To amend the Tariff Act by including tanning material extracts on the duty-free list.

By Mr. VAN PELT

JANUARY 14, 1957

Referred to the Committee on Ways and Means

TEMPORARY FREE IMPORTATION OF CERTAIN TANNING EXTRACTS

AUGUST 2, 1957.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. COOPER, from the Committee on Ways and Means, submitted the following

R E P O R T

[To accompany H. R. 2842]

The Committee on Ways and Means, to whom was referred the bill (H. R. 2842) to amend the Tariff Act by including tanning material extracts on the duty-free list, having considered the same, report favorably thereon with amendments and recommend that the bill as amended do pass.

The amendments are as follows:

Strike out all after the enacting clause and insert:

That (a) so much of paragraph 38 of the Tariff Act of 1930 (19 U. S. C., sec. 1001, par. 38) as precedes "not specially provided for" is amended to read as follows:

"Par. 38. Extracts, dyeing: Chlorophyll, fustic, logwood, Persian berry, saffron, safflower, saffron cake, and other extracts, decoctions, and preparations of vegetable origin used for dyeing, coloring, or staining,".

(b) Paragraph 1670 of the Tariff Act of 1930 (19 U. S. C., sec. 1201, par. 1670) is amended by inserting "(a)" after "Par. 1670.", and by adding at the end thereof the following new subparagraph:

"(b) Extracts, tanning: Chestnut, cutch, divi-divi, hemlock, mangrove, myrobalan, oak, quebracho, sumac, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for tanning, and combinations and mixtures of the foregoing; all the foregoing not containing alcohol and not specially provided for."

SEC. 2. The amendments made by the first section of this Act shall apply only in the case of articles entered for consumption, or withdrawn from warehouse for consumption, during the three-year period beginning on the 30th day after the date of the enactment of this Act.

Amend the title so as to read:

A bill to amend the Tariff Act of 1930 to provide for the temporary free importation of certain tanning extracts.

GENERAL STATEMENT

Your committee's bill, H. R. 2842, as amended, would provide for a suspension of duty for a period of 3 years on imports of tanning material extracts which are now dutiable under paragraph 38 of the Tariff Act of 1930 at reduced trade agreements rates ranging from $3\frac{3}{4}$ to $7\frac{1}{2}$ percent ad valorem.

Your committee is informed by the Department of Commerce that the domestic tanning extract industry has been dependent upon domestic chestnut wood and bark for the domestic production of chestnut tanning extract, the only vegetable tanning material which has been produced in the United States in significant quantity. Your committee is further informed that since the Japanese blight virtually wiped out the chestnut trees along the Appalachian Range, domestic firms producing tanning extracts have been unable to secure raw materials for production of the extract and that, as a result, the domestic availability has steadily declined and the firms which produced the extract have largely gone into other fields of activity.

Favorable reports on H. R. 2842 have been received from the Departments of State, Commerce, and Treasury. Your committee unanimously recommends enactment of this bill.

CHANGES IN EXISTING LAW

In compliance with clause 3 of Rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as introduced, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

TARIFF ACT OF 1930, AS AMENDED

TITLE I.—DUTIABLE LIST

SECTION 1. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, and the island of Guam) the rates of duty which are prescribed by the schedules and paragraphs of the dutiable list of this title, namely:

* * * * * *

Par. 38. Extracts, dyeing [and tanning: Chestnut, cutch, chlorophyll, divi-divi,] : *Chlorophyll*, fustic, [hemlock,] logwood, [man-grove, myrobalan, oak,] Persian berry, [quebracho, sumac,] saffron, safflower, saffron cake, [valonia, wattle,] and other extracts, decoctions, and preparations of vegetable origin used for dyeing, coloring, or staining, [or tanning,] not specially provided for, and combinations and mixtures of the foregoing articles in this paragraph, 15 per centum ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

* * * * * *

TITLE II.—FREE LIST

SECTION 201. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs, when imported into the United States or into any of its possessions (except the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, and the island of Guam), shall be exempt from duty:

* * * * *

Par. 1670. Dyeing or tanning materials: Fustic wood, hemlock bark, logwood, mangrove bark, oak bark, quebracho wood, wattle bark, divi-divi, myrobalans fruit, sumac, valonia, nutgalls or gall nuts, and all articles of vegetable origin used for dyeing, coloring, staining, or tanning, all the foregoing, whether crude or advanced in value or condition by shredding, grinding, chipping, crushing, or any similar process; all the foregoing not containing alcohol and not specially provided for. *Tanning material extracts including chestnut, cutch, divi-divi, hemlock, mangrove, myrobalans, oak, quebracho, sumac, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for tanning not specifically provided for, and combinations and mixtures of the foregoing articles.*

○

ORIGINAL ARTICLES

1. The first article, by Dr. J. H. H. H., discusses the importance of the physical examination in the diagnosis of disease. It emphasizes the need for a thorough and systematic approach to the physical examination, and provides a detailed description of the various techniques used in the examination of the different systems of the body. The author also discusses the importance of the patient's history and the results of the physical examination in the diagnosis of disease.

2. The second article, by Dr. J. H. H. H., discusses the importance of the laboratory examination in the diagnosis of disease. It emphasizes the need for a thorough and systematic approach to the laboratory examination, and provides a detailed description of the various techniques used in the examination of the different systems of the body. The author also discusses the importance of the patient's history and the results of the laboratory examination in the diagnosis of disease.

3. The third article, by Dr. J. H. H. H., discusses the importance of the radiological examination in the diagnosis of disease. It emphasizes the need for a thorough and systematic approach to the radiological examination, and provides a detailed description of the various techniques used in the examination of the different systems of the body. The author also discusses the importance of the patient's history and the results of the radiological examination in the diagnosis of disease.

4. The fourth article, by Dr. J. H. H. H., discusses the importance of the pathological examination in the diagnosis of disease. It emphasizes the need for a thorough and systematic approach to the pathological examination, and provides a detailed description of the various techniques used in the examination of the different systems of the body. The author also discusses the importance of the patient's history and the results of the pathological examination in the diagnosis of disease.

5. The fifth article, by Dr. J. H. H. H., discusses the importance of the clinical examination in the diagnosis of disease. It emphasizes the need for a thorough and systematic approach to the clinical examination, and provides a detailed description of the various techniques used in the examination of the different systems of the body. The author also discusses the importance of the patient's history and the results of the clinical examination in the diagnosis of disease.

85TH CONGRESS
1ST SESSION

H. R. 2842

[Report No. 979]

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 1957

Mr. VAN PELT introduced the following bill; which was referred to the Committee on Ways and Means

AUGUST 2, 1957

Reported with amendments, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

A BILL

To amend the Tariff Act by including tanning material extracts on the duty-free list.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That the Tariff Act of 1930 be hereby amended in the
4 following particulars:

5 (1) Removing from paragraph 38, title I, Tariff Act
6 of 1930, tanning material extracts including chestnut, euteh,
7 divi-divi, hemlock, mangrove, myrobalans, oak, quebracho,
8 sumae, valonia, wattle, and other extracts, decoctions, and
9 preparations of vegetable origin used for tanning not spe-
10 cifically provided for, and combinations and mixtures of the
11 foregoing articles.

(2) Inserting in paragraph 1670, title II, Tariff Act of 1930, the following language: "Tanning material extracts including chestnut, cutch, divi-divi, hemlock, mangrove, myrobalans, oak, quebracho, sumac, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for tanning not specifically provided for, and combinations and mixtures of the foregoing articles."

That (a) so much of paragraph 38 of the Tariff Act of 1930 (19 U. S. C., sec. 1001, par. 38) as precedes "not specially provided for" is amended to read as follows:

"PAR. 38. Extracts, dyeing: Chlorophyll, fustic, logwood, Persian berry, saffron, safflower, saffron cake, and other extracts, decoctions, and preparations of vegetable origin used for dyeing, coloring, or staining,".

(b) Paragraph 1670 of the Tariff Act of 1930 (19 U. S. C., sec. 1201, par. 1670) is amended by inserting "(a)" after "PAR. 1670.", and by adding at the end thereof the following new subparagraph:

"(b) Extracts, tanning: Chestnut, cutch, divi-divi, hemlock, mangrove, myrobalan, oak, quebracho, sumac, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for tanning, and combinations and mixtures of the foregoing; all the foregoing not containing alcohol and not specially provided for."

SEC. 2. The amendments made by the first section of

1 *this Act shall apply only in the case of articles entered for*
2 *consumption, or withdrawn from warehouse for consumption,*
3 *during the three-year period beginning on the thirtieth day*
4 *after the date of the enactment of this Act.*

Amend the title so as to read: "A bill to amend the
Tariff Act of 1930 to provide for the temporary free importa-
tion of certain tanning extracts."

85TH CONGRESS
1ST Session

H. R. 2842

[Report No. 979]

A BILL

To amend the Tariff Act by including tanning material extracts on the duty-free list.

By Mr. VAN PELT

JANUARY 14, 1957

Referred to the Committee on Ways and Means

AUGUST 2, 1957

Reported with amendments, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

H. R. 2842

(House No. 100)

A BILL

to amend the Act of March 3, 1879, relating to the

of the

and to provide for the

of the

INTERNATIONAL CONVENTION TO FACILITATE THE IMPORTATION OF COMMERCIAL SAMPLES AND ADVERTISING MATTER

Mr. COOPER. Mr. Speaker, I ask unanimous consent for the immediate consideration of the bill (H. R. 5924) relating to the International Convention To Facilitate the Importation of Commercial Samples and Advertising Matter, which has been unanimously reported favorably by the Committee on Ways and Means.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from Tennessee?

There was no objection.

The Clerk read the bill as follows:

Be it enacted, etc., That paragraph 1629 of the Tariff Act of 1930, as amended (19 U. S. C., sec. 1201, par. 1629), is amended by adding at the end thereof the following new subparagraph:

"(c) Any catalog, pricelist, or trade notice relating to offers, by a person whose principal place of business or bona fide residence is in a foreign country, to sell or rent products of a foreign country or to furnish foreign or international transportation or commercial insurance services."

SEC. 2. Section 201 of the Tariff Act of 1930, as amended (19 U. S. C., sec. 1201), is amended by adding at the end thereof the following new paragraph:

"PAR. 1621. (a) Except as provided in subparagraphs (b), (c), and (d), any sample to be used in the United States only for soliciting orders for products of foreign countries.

"(b) Subparagraph (a) shall apply to a sample only if its value does not exceed \$1, except that this limitation shall not apply to (1) any sample which is marked, torn, perforated, or otherwise treated, in such a manner that such sample is unsuitable for sale or for use otherwise than as a sample, or (2) any sample which is covered by subparagraph (c) or (d).

"(c) In the case of samples of alcoholic beverages, subparagraph (a) shall apply only to samples for the use of persons importing alcoholic beverages in commercial quantities. In no case shall subparagraph (a) apply to more than one sample of each alcoholic beverage product admitted during any calendar quarter for the use of each such person. No sample of a malt beverage shall contain more than 8 ounces, no sample of wine shall contain more than 4 ounces, and no sample of any other alcoholic beverage shall contain more than 2 ounces.

"(d) In the case of samples of tobacco products, and cigarette papers and tubes, subparagraph (a) shall apply only to samples for the use of persons importing any such article in commercial quantities. In no case shall subparagraph (a) apply to more than one sample of each tobacco product, cigarette paper, or cigarette tube, admitted during any calendar quarter for the use of each such person. No such sample shall contain more than (1) 3 cigars, (2) 3 cigarettes, (3) one-eighth of an ounce of tobacco, (4) one-eighth of an ounce of snuff, (5) 3 cigarette tubes, or (6) 25 cigarette papers.

"(e) Any article which is exempted by this paragraph from the payment of duty shall also be exempt from the payment of any internal revenue tax imposed on or by reason of importation and from the labeling requirements of the Federal Alcohol Administration Act and chapter 52 of the Internal Revenue Code of 1954.

"(f) The Secretary of the Treasury shall prescribe such regulations as may be necessary to carry out the provisions of this paragraph."

SEC. 3. Section 308 (3) of the Tariff Act of 1930, as amended (19 U. S. C., sec. 1308 (3)), is amended by inserting "and motion-picture advertising films;" after "reproduction;"

SEC. 4. The amendments made by this act shall apply to articles entered for consumption or withdrawn from warehouse for consumption on or after the date on which the International Convention To Facilitate the Importation of Commercial Samples and Advertising Material comes into force for the United States.

Mr. COOPER. Mr. Speaker, the purpose of H. R. 5924 is to amend the Tariff Act of 1930 to provide for the importation of advertising materials, samples, and advertising films so as to implement an international convention. The convention was dated at Geneva November 7, 1952, and was signed on behalf of the United States on May 28, 1953. The Senate gave its advice and consent to the ratification of the convention on February 22, 1956.

This bill would provide duty-free entry for import of catalogs, price lists, and trade notices relating to the sale or rental of foreign goods or services to United States residents; of certain samples to be used in the United States only for soliciting orders for products of foreign countries; and of motion-picture advertising films under bond.

The United States customs treatment of imports of advertising matter and samples has not been an appreciable barrier to foreign concerns opening or maintaining sales operations in this country and the enactment of the bill will not involve important changes in the tariff treatment of the imports involved. Nevertheless, enactment of the bill is necessary to bring such tariff treatment precisely into accord with that contemplated by the convention. Your committee is informed that United States exporting interests place considerable importance on certain foreign countries accepting the convention, since it is believed that its provisions will facilitate the entry of samples and advertising matter into these countries from the United States.

The Committee on Ways and Means is unanimous in reporting this bill.

Mr. JENKINS. Mr. Speaker, as the chairman of the Committee on Ways and Means has indicated, the committee has unanimously acted to report favorably to the House, H. R. 5924 providing for the importation of advertising materials, samples, and advertising films so as to implement international convention. This legislation would provide duty-free entry for imports of catalogs, price lists, and trade notices relating to the sale or rental of foreign goods and services to United States residents. The legislation as approved by the committee contains numerous safeguards so as to prevent abuses and the Bureau of Customs in the Department of the Treasury has advised the Committee on Ways and Means that no administrative difficulties are anticipated from the favorable consideration of this legislation.

Because of the action by the committee in unanimously approving this legislation, I have joined with the chairman of my committee in urging the House to approve H. R. 5924.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

TARIFF TREATMENT OF ISTLE OR TAMPICO FIBER

Mr. COOPER. Mr. Speaker, I ask unanimous consent for the immediate consideration of the bill (H. R. 7096) to amend paragraph 1684 of the Tariff Act of 1930 with respect to istle or Tampico fiber, which has been unanimously reported favorably by the Committee on Ways and Means.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from Tennessee?

There was no objection.

The Clerk read the bill, as follows:

Be it enacted, etc., That paragraph 1684 of section 201 of the Tariff Act of 1930 is amended as follows: (1) After the paragraph number insert "(a)"; (2) strike out "istle or Tampico fiber,"; and (3) add a new subparagraph as follows:

"(b) Istle or Tampico fiber, whether or not dressed or manufactured in any manner."

With the following committee amendment: Page 1, line 8, strike out "in any manner."

The committee amendment was agreed to.

Mr. COOPER. Mr. Speaker, H. R. 7096, as reported, will transfer dressed or manufactured istle or tampico from the dutiable to the free list of the Tariff Act of 1930.

Istle or tampico fiber is derived from several species of the agave plant which is indigenous to Mexico. It is one of the best known and most widely used of all vegetable brush fibers. Its principal use in the United States is in the manufacture of brushes. There is no domestic production of this raw fiber.

Your committee has been informed that good grades of the raw fiber are in short supply and that prices of the dressed fiber have risen with resulting increases in the cost of production and in the prices of the finished products.

Istle or tampico fiber, not dressed or manufactured in any manner, is specifically enumerated in paragraph 1684 of the free list of the Tariff Act of 1930. Imports of dressed istle fiber are dutiable at the rate of 20 percent ad valorem. Pursuant to a trade agreement with Mexico, the rate of duty was reduced to 10 percent ad valorem, effective January 30, 1943, but the rate reverted to 20 percent upon termination of the trade agreement on January 1, 1951. This bill will transfer istle or tampico fiber to the free list of the Tariff Act of 1930.

The Committee on Ways and Means is unanimous in reporting this bill.

Mr. JENKINS. Mr. Speaker, it is my privilege to be the author of this legislation. In that capacity I express my sincere appreciation to the chairman of the Committee on Ways and Means for presenting this legislation to the House and to my colleagues in the House of Representatives for their favorable action that they have just taken.

H. R. 7096 would transfer to the free list of the Tariff Act of 1930 dressed or manufactured istle or tampico. This commodity is widely used in the United States in the manufacture of brushes. It is expected that the enactment of H. R. 7096 will improve the competitive position of our domestic brush industry. The executive departments reported favorably to the Committee on Ways and Means on this legislation.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

TEMPORARY FREE IMPORTATION OF CERTAIN TANNING EXTRACTS

Mr. COOPER. Mr. Speaker, I ask unanimous consent for the immediate consideration of the bill (H. R. 2842) to amend the Tariff Act by including tanning material extracts on the duty-free list, which has been unanimously reported favorably by the Committee on Ways and Means.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from Tennessee?

There was no objection.

The Clerk read the bill as follows:

Be it enacted, etc., That the Tariff Act of 1930 be hereby amended in the following particulars:

(1) Removing from paragraph 38, title I, Tariff Act of 1930, tanning material extracts including chestnut, cutch, divi divi, hemlock, mangrove, myrobalans, oak, quebracho, sumac, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for tanning not specifically provided for, and combinations and mixtures of the foregoing articles.

(2) Inserting in paragraph 1670, title II, Tariff Act of 1930, the following language: "Tanning material extracts including chestnut, cutch, divi divi, hemlock, mangrove, myrobalans, oak, quebracho, sumac, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for tanning not specifically provided for, and combinations and mixtures of the foregoing articles."

With the following committee amendments:

Strike out all after the enacting clause and insert "That (a) so much of paragraph 38 of the Tariff Act of 1930 (19 U. S. C., sec. 1001, par. 38) as precedes 'not specially provided for' is amended to read as follows:

"Par. 38. Extracts, dyeing: Chlorophyll, fustic, logwood, Persian berry, saffron, safflower, saffron cake, and other extracts, decoctions, and preparations of vegetable origin used for dyeing, coloring, or staining."

"(b) Paragraph 1670 of the Tariff Act of 1930 (19 U. S. C., sec. 1201, par. 1670) is amended by inserting '(a)' after 'Par. 1670', and by adding at the end thereof the following new subparagraph:

"(b) Extracts, tanning: Chestnut, cutch, divi-divi, hemlock, mangrove, myrobalan, oak, quebracho, sumac, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for tanning, and combinations and mixtures of the foregoing; all the foregoing not containing alcohol and not specially provided for."

"Sec. 2. The amendments made by the first section of this Act shall apply only in the case of articles entered for consumption, or withdrawn from warehouse for consumption, during the 3-year period begin-

ning on the 30th day after the date of the enactment of this act."

The committee amendment was agreed to.

Mr. COOPER. Mr. Speaker, H. R. 2842, as amended, would provide for a suspension of duty for a period of 3 years on imports of tanning-material extracts which are now dutiable under paragraph 38 of the Tariff Act of 1930 at reduced trade agreements rates ranging from 3¾ to 7½ percent ad valorem.

Your committee is informed by the Department of Commerce that the domestic tanning-extract industry has been dependent upon domestic chestnut wood and bark for the domestic production of chestnut tanning extract, the only vegetable tanning material which has been produced in the United States in significant quantity. Your committee is further informed that since the Japanese blight virtually wiped out the chestnut trees along the Appalachian Range, domestic firms producing tanning extracts have been unable to secure raw materials for production of the extract and that, as a result, the domestic availability has steadily declined and the firms which produced the extract have largely gone into other fields of activity.

The Committee on Ways and Means unanimously reports this bill.

Mr. JENKINS. Mr. Speaker, the Committee on Ways and Means has unanimously approved H. R. 2842 with amendments to provide a 3-year suspension of duties applicable to certain tanning material extracts. The Executive Departments reporting to the Committee on Ways and Means on this legislation all expressed a favorable attitude with respect to the legislative enactment. It is expected that this legislation will be of direct benefit to the domestic tanning extract industry and will be of indirect benefit to our economy generally.

Accordingly, Mr. Speaker, I have joined with the chairman of the Committee on Ways and Means in supporting this legislation.

The bill was ordered to be engrossed and read a third time, was read the third time and passed.

The title was amended so as to read: "A bill to amend the Tariff Act of 1930 to provide for the temporary free importation of certain tanning extracts."

A motion to reconsider was laid on the table.

AMENDING SECTION 812 (e) (1) (D) OF THE INTERNAL REVENUE CODE OF 1939

Mr. COOPER. Mr. Speaker, I ask unanimous consent for the immediate consideration of the bill (H. R. 5938) to amend section 812 (e) (1) (D) of the Internal Revenue Code of 1939 with respect to certain decedents who were adjudged incompetent before April 2, 1948, which has been unanimously reported favorably by the Committee on Ways and Means.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from Tennessee?

There was no objection.

The Clerk read as follows:

Be it enacted, etc., That section 812 (e) (1) (D) of the Internal Revenue Code of 1939 (relating to bequests of an interest to a surviving spouse conditional on survival for a limited period) is amended by adding at the end thereof the following:

"For the purposes of subparagraph (B), an event or contingency shall not be considered an event or contingency upon the occurrence of which an interest passing to the surviving spouse will terminate or fail if—

"(iii) within 6 months after the date of the decedent's death, such event or contingency becomes impossible of occurrence; and
"(iv) the decedent was adjudged incompetent before April 2, 1948, and was not restored to competency before his death."

SEC. 2. The amendment made by this act shall apply with respect to decedents dying after April 2, 1948.

SEC. 3. No interest shall be allowed or paid on any overpayment resulting from the amendment made by this act.

Mr. COOPER. Mr. Speaker, Members of the House will recall that as a part of the general program of equalizing taxes between residents of community property and common law States, the Revenue Act of 1948 provided a marital deduction limited to 50 percent of a decedent's gross estate. The marital deduction provided by the Revenue Act of 1948 is available only where property will vest under the decedent's will in the surviving spouse within 6 months after the death of decedent, and only if the transfer actually occurs. As a result of this 6-month rule, wills containing the usual clause requiring a spouse to survive administration of the decedent's estate as a precedent to taking under the will were redrafted to eliminate the clause. However, it has come to the attention of the committee that because of incompetency, mental or otherwise, some wills were not changed, with the result that the testator's estate was denied the benefits of the marital deduction.

H. R. 5938 provides an exception to the 6-month rule in the case of terminable interest passing to a surviving spouse where the event which could terminate the interest becomes impossible of occurrence within 6 months of the decedent's death. This bill was unanimously ordered reported by the Committee on Ways and Means.

Mr. JENKINS. Mr. Speaker, H. R. 5938 would amend section 812 of the Internal Revenue Code of 1939 so as to correct a hardship situation that has arisen with respect to estates of mentally or otherwise incompetent individuals. The Revenue Act of 1948 provided that the marital deduction was available with respect to a surviving spouse if the property would go to the surviving spouse within 6 months after the death of the decedent and only then if the transfer actually occurred. Prior to the 1948 Revenue Act it was quite common for wills to require a spouse to survive the administration of a decedent's estate in order to receive specified property. The change in law made by the 1948 Revenue Act prompted many individuals to change the terms of their wills so as to be eligible for the marital deduction. However, such changes could not be made by individuals who

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR BYRD

Section 1 of this bill provides a new definition of widow for pension purposes applicable to all wars. If the legal widow was not married to the veteran within the delimiting marriage date, under existing law, she would, nevertheless, be eligible for pension if she (1) was married to the veteran for 5 or more years, or (2) for any period of time if a child was born of the marriage.

These provisions are in the law today for widows who draw compensation for service-connected death cases.

Section 2 of the bill includes a provision to permit a person to receive a pension even though there was a legal impediment to her marriage if she entered into such marriage without any knowledge of such legal impediment. It will permit a claimant to establish, by proof satisfactory to the Administrator of Veterans' Affairs, that without any knowledge of a legal impediment she entered into a marriage with the veteran and, but for such legal impediment, the marriage would have been valid and she would qualify for a widow's pension.

It is estimated that 12,000 widows of World War I veterans would benefit under section 1 of this bill at an estimated cost for the first year of \$6,559,000. There will be no additional cost for Korean cases until after 1965. The Veterans' Administration and Bureau of the Budget approve of this bill.

CONVEYANCE OF CERTAIN PROPERTY TO THE STATE OF CALIFORNIA

The bill (H. R. 4098) to provide for the conveyance to the State of California a portion of the property known as Veterans' Administration Center Reservation, Los Angeles, Calif., to be used for National Guard purposes was considered, ordered to a third reading, read the third time, and passed.

Mr. MORSE. Mr. President, I ask unanimous consent that a statement regarding the bill be printed in the RECORD.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR MORSE ON H. R. 4098

This bill would authorize the General Services Administrator to convey to California a 3.85-acre tract of land for National Guard purposes.

The bill provides for a reversion to the United States in the event the land should cease to be used for National Guard purposes, and contains a reservation of mineral rights.

The bill does not violate the Morse formula. Like its many predecessors, a consideration is found in the benefits derived by the United States through the use of this land for national-defense purposes.

Mr. BYRD. Mr. President, I ask unanimous consent that a statement regarding the bill be printed in the RECORD.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR BYRD

This bill will authorize the Administrator of General Services to transfer, without monetary consideration, to the State of California a 3.85-acre tract of land in the reservation of the Veterans' Administration Center at Los Angeles, Calif., to be used for training of the National Guard and other military purposes. In the event it ceases to

be so used, the land shall revert, together with any improvements, to the United States. The bill reserves to the United States all mineral, gas, and oil rights and authorizes reentry to the property in case of war or national emergency. The State of California will bear the cost of surveys.

The Veterans' Administration has no objection to the bill.

MAILING OR SHIPPING CHARGES OF PERSONAL PROPERTY LEFT BY DECEASED VETERANS

The bill (H. R. 5757) to increase the maximum amount payable by the Veterans' Administration for mailing or shipping charges of personal property left by any deceased veteran on Veterans' Administration property was considered, ordered to a third reading, read the third time, and passed.

Mr. BYRD. Mr. President, I ask unanimous consent that a statement regarding the bill be printed in the RECORD.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR BYRD

The purpose of this bill is to increase from \$10 to \$25 the maximum amount that may be paid by the Veterans' Administration for mailing or shipping charges of personal property left by any deceased veteran on Veterans' Administration property.

The forwarding of personal property of a deceased veteran to the person entitled to receive such property is regarded as a necessary service to benefits furnished the veteran and his family during his last illness and upon his death in a Veterans' Administration hospital or domiciliary.

The Veterans' Administration and Bureau of the Budget endorse this bill and estimate that the annual cost would not be more than \$500.

IMPORTATION OF COMMERCIAL SAMPLES AND ADVERTISING MATTERS

The bill (H. R. 5924) relating to the international convention to facilitate the importation of commercial samples and advertising matter was considered, ordered to a third reading, read the third time, and passed.

Mr. BYRD. Mr. President, I ask unanimous consent that a statement regarding the bill be printed in the RECORD.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR BYRD—IMPORTATION WITHOUT PAYMENT OF DUTY OF COMMERCIAL SAMPLES AND ADVERTISING MATTER

On February 22, 1956, the Senate of the United States gave ratification to an International Convention one phase of which was to provide for the freer exchange of advertising matter and samples of products. The United States already permits much of this material to enter free and this bill will have little effect on present trade practices nor will it affect domestic producers to any noticeable extent. It will, however, pave the way for other countries to adopt the same kind of legislation and permit material from the United States to be sent free to those countries.

I am informed that favorable reports on this bill were received by the House Ways and Means Committee from the Departments of State and Treasury.

ADMISSION OF ARTICLES IMPORTED FOR EXHIBITION PURPOSES WITHOUT PAYMENT OF TARIFF

The bill (H. R. 8705) to permit articles imported from foreign countries for the purpose of exhibition at the St. Lawrence seaway celebration, to be held at Chicago, Ill., to be admitted without payment of tariff, and for other purposes was considered, ordered to a third reading, read the third time, and passed.

Mr. BYRD. Mr. President, I ask unanimous consent that a statement regarding the bill be printed in the RECORD.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR BYRD—FREE IMPORTATION OF EXHIBITS TO BE SHOWN AT THE ST. LAWRENCE SEAWAY CELEBRATION

This is a bill similar to a number of other bills which Congress has approved in the past to permit the free entry of exhibits for special and particular fairs or celebrations. The same strict rules and regulations governing the shipment and use of these materials and articles are written into this bill. There is no opposition to this bill.

FREE IMPORTATION OF CERTAIN TANNING EXTRACTS

The Senate proceeded to consider the bill (H. R. 2842) to amend the Tariff Act of 1930 to provide for the temporary free importation of certain tanning extracts.

Mr. FREAR. Mr. President, I offer an amendment and ask that it be read.

The PRESIDING OFFICER. The amendment will be stated.

The LEGISLATIVE CLERK. At the end of the bill it is proposed to insert the following:

SEC. 3. The tax imposed under section 4511 (a) of the Internal Revenue Code of 1954 shall not apply with respect to the first domestic processing of coconut oil, fatty acids derived therefrom, or salts thereof, or of any combination or mixture solely because such combination or mixture contains a substantial quantity of such oil, fatty acids, or salts, during the period beginning with the first day of the first month which begins more than 10 days after the date of the enactment of this act and ending with the close of June 30, 1960.

Amend the title so as to read: "An act to amend the Tariff Act of 1930 to provide for the temporary free importation of certain tanning extracts, and to amend the Internal Revenue Code of 1954 to suspend temporarily the tax on the processing of coconut oil."

Mr. TALMADGE. Mr. President, will the Senator yield for a question?

Mr. ANDERSON. Mr. President, I should like to say, if the Senator from Georgia will indulge me, that this is a matter which came to the Committee on Finance, and the committee considered the attachment of the proposed amendment. The amendment relates to coconut oil. I was not satisfied with the language and, since it concerned an agricultural product, I asked for the views of the Department of Agriculture. The Department of Agriculture does not object to the passage of the bill. After a very careful consideration of it, the Committee on Finance voted to accept

the amendment when it was offered on the floor of the Senate. I merely wished to make that explanation. The Senator from Georgia is interested in certain agricultural products which at one time would have been affected by this situation.

Mr. TALMADGE. I appreciate very much the explanation of the Senator from New Mexico. He has answered the questions I desired to propound to the Senator from Delaware.

Mr. PURTELL. Mr. President, will the Senator from New Mexico yield for a question?

Mr. ANDERSON. Certainly.

Mr. PURTELL. Was the bill reported unanimously from the committee after full consideration of it?

Mr. ANDERSON. It was reported unanimously. We reserved the right to object if it were discovered that the Department of Agriculture felt it would affect other types of oil, such as cottonseed oil and peanut oil. We found this was a proper bill, and all objections were withdrawn, and the bill was unanimously reported.

Mr. PURTELL. I have no objection to the bill.

The PRESIDING OFFICER. The question is on agreeing to the amendment offered by the Senator from Delaware [Mr. FREAR].

The amendment was agreed to.

The amendment was ordered to be engrossed and the bill to be read a third time.

The bill was read the third time and passed.

Mr. BYRD. Mr. President, I ask unanimous consent that a statement regarding the bill be printed in the RECORD.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR BYRD—TEMPORARY FREE IMPORTATION OF CERTAIN TANNING EXTRACTS

Tanning extracts are available in the United States only in very limited quantities. A former source of supply, chestnut wood and bark, is no longer available since the blight has destroyed most domestic chestnut trees. As a result tanners in foreign countries have a distinct advantage over American tanners. This bill would assist them to compete. There has been no opposition.

The Departments of State, Commerce, and Treasury recommend enactment of this bill.

TARIFF TREATMENT OF ISTLE OR TAMPICO FIBER

The bill (H. R. 7096) to amend paragraph 1684 of the Tariff Act of 1930, with respect to istle or Tampico fiber was announced as next in order.

The PRESIDING OFFICER. Is there objection to the present consideration of the bill?

Mr. TALMADGE. Over, Mr. President.

Mr. PURTELL. Mr. President, will the Senator from Georgia withhold his objection until the Senator from Maryland has had an opportunity to offer an amendment? After the Senate has adopted the amendment, I will suggest that the bill go to the foot of the calendar.

Mr. TALMADGE. I have no objection to the bill going to the foot of the calendar, but we do object to it. We have registered an objection by request. The Calendar Committee is not prepared at this time to approve of the passage of the bill. However, I have no objection to the bill going to the foot of the calendar.

Mr. PURTELL. I thank the Senator. I shall not request that the bill go to the foot of the calendar. I had reference to another bill.

Mr. BEALL. Mr. President, I ask unanimous consent that I may offer my amendment.

Mr. TALMADGE. I have no objection to the Senator from Maryland offering his amendment. We have registered an objection to the bill, and we are not prepared to consent to the passage of the bill at this time.

Mr. BEALL. I should like to make a statement on my amendment.

The PRESIDING OFFICER. All committee amendments would have to be agreed to before the Senator's amendment would be in order.

Mr. BEALL. I should like to make my statement on the bill.

Mr. FREAR. Mr. President, what is the status of the bill?

Mr. ANDERSON. We cannot hear what is going on.

Mr. BEALL. Mr. President, reserving the right to object, I wish to make a statement as to my amendment.

The PRESIDING OFFICER. The Senator from Maryland reserves his right to object to the consideration of the bill, so that he may make a statement on an amendment which he proposes to offer.

Mr. FREAR. Is the Senate considering Calendar No. 882, H. R. 7096?

The PRESIDING OFFICER. The Senator is correct.

Mr. BEALL. Mr. President, my amendment to H. R. 7096, would amend paragraph 1684, of the Tariff Act of 1930.

This amendment would remove from the dutiable to the free list, woolen yarns of a length not to exceed 3 inches. These yarns are in no way competitive with commercial domestic production, as the product is not produced in this country.

Each of the departments of the Government, the Departments of State, Treasury, Agriculture, and the Tariff Commission have submitted favorable reports on this amendment.

The wool growers and manufacturers associations raised some question about the original wording of the amendment, and we have now accepted wording which is agreeable to them. They are now in full accord with this amendment and its wording, and have no objection to its adoption.

Since all parties concerned are in agreement and without objection to this language, I offer it as an amendment to the pending bill, H. R. 7096.

Mr. President, I ask unanimous consent that the text of my proposed amendment be printed in the RECORD at this point.

There being no objection, the text of the amendment was ordered to be printed in the RECORD, as follows:

At the end of the bill insert the following new section:

"SEC. 5. (a) Section 201 of the Tariff Act of 1930 is amended by adding at the end thereof the following new paragraph:

"Par. 1822. Yarns, wholly or in chief value of wool, dyed and cut into uniform lengths not exceeding 3 inches, in immediate packages or containers not exceeding 6 ounces in weight, including the weight of the immediate package or container."

"(b) The amendment made by this section shall apply only in the case of articles entered for consumption, or withdrawn from warehouse for consumption, on and after the day following the date of enactment of this act.

"Amend the title so as to read: 'An act to amend paragraph 1684 of the Tariff Act of 1930 with respect to istle or Tampico fiber, to admit free of duty a beta-ray spectrometer for use at Stanford University, Stanford, Calif., and for other purposes.'"

The PRESIDING OFFICER. Is there objection to the present consideration of the bill?

Mr. TALMADGE. Mr. President, over.

The PRESIDING OFFICER. Objection is heard. The bill will be passed over.

SALE OF CERTAIN LANDS IN WYOMING TO BUD E. BURNAUGH

The Senate proceeded to consider the bill (H. R. 1826) to authorize the sale of certain lands of the United States in Wyoming to Bud E. Burnaugh.

Mr. MORSE. Mr. President, the bill would authorize Mr. Bud E. Burnaugh to purchase, under the Small Tract Act of 1938 (43 U. S. C., secs. 682a, et seq.), a 5-acre tract of land for which he had filed application in 1951.

Mr. Burnaugh entered, under a business site lease containing an option to purchase that conformed to Department of Interior Regulations, and put improvements on the land valued at \$18,000.

Later, his attempt to exercise the purchase option was rejected because it was determined that by an Executive order of 1930 the land had been withdrawn from disposal because of its mineral character.

The Department of Interior recognized that its decision was harsh under the circumstances, and suggested remedial legislation.

I am in favor of remedial legislation being passed. H. R. 1826, if I understand correctly, corrects the injustices, and the Morse formula is not violated by it. However, I should like to ask the Senator who is in charge of the bill to answer one question for the RECORD. Is it perfectly clear, if we pass the bill, that the mineral rights are reserved in this case, pursuant to the Small Tract Act of 1938? Can the Senator from Wyoming [Mr. BARRETT] answer that question? I wish to be sure that what we are doing is correcting an injustice and not turning over to the purchaser the mineral rights under the property, which is certainly not what I understand to be contemplated by the act. I have looked in vain to find any language in the committee report which would give me that assurance.

Mr. BARRETT. I am perfectly willing that the bill go to the foot of the calendar.

furnished to him for the convenience of the employer. Under existing law only the cash salary, fees, and honoraria are counted in determining a minister's earnings from his ministry for social security purposes. The Senate committee report states that the Senate amendment would give recognition to the fact that noncash remuneration—value of parsonage, meals, and lodging—received by ministers may, in many instances, constitute a significant portion of their total earnings, and that the amendment would provide for the treatment of such remuneration of the ministers affected—who are actually employees—similar to the treatment provided under old-age and survivors insurance for employees generally. As is also indicated in the Senate committee report, enactment of the amendment would not affect the traditional tax-exempt status of such remuneration accorded ministers for income tax purposes. This amendment would be effective with taxable years ending on or after December 31, 1957, except that, for purposes of the retirement test under old-age and survivors insurance, the provision would be effective with taxable years beginning after the month of enactment of the provision.

Mr. REED. Mr. Speaker, the House of Representatives acted favorable on this legislation so as to extend the time within which ministers may elect social security coverage as self-employed individuals. The Senate, in its consideration of this meritorious legislation, included an amendment to provide that ministers, in computing their creditable income, may include the value of meals and lodging furnished them for the convenience of their ministerial obligations. The Senate amendment will have the effect, in many instances, of enabling a minister to become entitled for a higher OASI benefit than would otherwise be possible.

Mr. HARRISON of Virginia. Mr. Speaker, as the author of H. R. 8892, I want to take this opportunity to thank my colleagues in the House and commend them for the favorable action which has just been taken on this bill. This legislation will make it possible for a very substantial number of ministers, who failed to receive information as to their rights or who received misinformation, to elect social-security coverage.

The problem involved was at least a twofold one. First, many ministers throughout the country had failed to exercise their right under the law to elect to receive social security coverage within the time specified by the law. It was evident that a large number of these ministers did desire coverage and that their failure to act was caused by lack of knowledge or by misunderstanding of the provisions of existing law.

Second, I was informed that a very large number of ministers who were employed by certain church-related non-profit organizations—such as colleges chartered by churches—were erroneously enrolled along with lay employees and that when this became known they were in a position of possibly losing their social security coverage. This legislation will make it possible for such per-

sons to elect coverage as though they were self-employed, just as the other ministers have been covered.

I initiated this legislation not only because a number of these ministers had discussed these problems with me but also because the National Council of the Churches of Christ in the United States of America had taken action requesting the Congress to amend the basic provisions of the act so that these ministers could obtain coverage.

The amendment which the Senate has added to the basic legislation is entirely agreeable to me.

It, in brief, would provide that a minister who elects or has elected coverage under old-age and survivors insurance shall, in determining his net earnings from self-employment, include the rental value of his parsonage and the value of meals and lodging furnished to him for the convenience of the employer.

Under existing law, this cannot be counted for social security purposes. I am advised that in many instances the value of the parsonage, meals and lodging received by ministers constitutes a significant portion of their total earnings and therefore this amendment should be of material assistance to ministers.

TEMPORARY FREE IMPORTATION OF CERTAIN TANNING EXTRACTS

Mr. COOPER. Mr. Speaker, I ask unanimous consent to take from the Speaker's desk the bill (H. R. 2842) to amend the Tariff Act of 1930 to provide for the temporary free importation of certain tanning extracts, with Senate amendments thereto, and concur in the Senate amendments.

The Clerk read the title of the bill.

The Clerk read the Senate amendments, as follows:

Page 2, after line 13, insert:

"Sec. 3. The tax imposed under section 4511 (a) of the Internal Revenue Code of 1954 shall not apply with respect to the first domestic processing of coconut oil, fatty acids derived therefrom, or salts thereof, or of any combination or mixture solely because such combination or mixture contains a substantial quantity of such oil, fatty acids, or salts, during the period beginning with the first day of the first month which begins more than 10 days after the date of the enactment of this act and ending with the close of June 30, 1960."

Amend the title so as to read: "An act to amend the Tariff Act of 1930 to provide for the temporary free importation of certain tanning extracts, and to amend the Internal Revenue Code of 1954 to suspend temporarily the tax on the processing of coconut oil."

The Senate amendments were concurred in.

A motion to reconsider was laid on the table.

Mr. COOPER. Mr. Speaker, as I indicated at the time when H. R. 2842 passed the House of Representatives, its purpose was to amend the Tariff Act of 1930 to provide for the temporary free importation of certain tanning extracts.

The Senate has added an amendment to this bill which would provide for a

suspension, through June 30, 1960, of the 3-cent-per-pound tax on the first domestic processing of coconut oil, fatty acids derived therefrom, or salts thereof, or of certain combinations or mixtures thereof.

Our colleague, the gentleman from California, the Honorable CECIL R. KING, has a House bill pending on this subject as is also true of our colleagues, Representatives DINGELL and ALLEN. The Committee on Ways and Means received favorable reports from the interested departments and agencies on these pending measures. Moreover, a subcommittee of the Committee on Ways and Means, the Subcommittee on Excise Taxes under the chairmanship of the Honorable AIME J. FORAND, has submitted a unanimous report to the full committee recommending favorable action on this subject, and it was included on the agenda for early consideration by the committee.

Mr. REED. Mr. Speaker, as this legislation passed the House it provided for the temporary free importation of certain tanning extracts. The legislation was designed to assist our domestic tanners to compete more successfully with their foreign counterparts. The Senate in acting on the legislation added an amendment to provide for the temporary suspension of the import tax imposed on the first domestic processing of coconut oil.

The Committee on Ways and Means has had legislation referred to it to accomplish this purpose and the committee has received favorable reports from the interested executive departments. In addition, the Subcommittee on Excise Taxes of the Committee on Ways and Means has also recommended to the full committee that favorable action be taken on such legislation. It is therefore appropriate that the House concur in this Senate amendment.

AMENDING TITLE II OF THE SOCIAL SECURITY ACT

Mr. COOPER. Mr. Speaker, I ask unanimous consent to take from the Speaker's desk the bill (H. R. 1944) to amend title II of the Social Security Act so as to make inapplicable, in the case of the survivors of certain members of the Armed Forces, the provisions which presently prevent the payment of benefits to aliens who are outside the United States, with Senate amendments thereto, and concur in the Senate amendments.

The Clerk read the title of the bill.

The Clerk read the Senate amendments, as follows:

Page 3, after line 2, insert:

"Sec. 3. (a) Section 202 (b) (1) of the Social Security Act is amended by striking out subparagraph (C) and redesignating subparagraph (D) as subparagraph (C), and by inserting 'and' at the end of subparagraph (B).

"(b) Section 202 (c) (1) of such act is amended by striking out subparagraph (C) and redesignating subparagraphs (D) and (E) as subparagraphs (C) and (D), respectively.

"(c) Section 202 (e) (1) of such act is amended by striking out subparagraph (D) and redesignating subparagraph (E) as sub-

paragraph (D) and by inserting 'and' at the end of subparagraph (C).

"(d) Section 202 (f) (1) of such act is amended by striking out subparagraph (D) and redesignating subparagraphs (E) and (F) as subparagraphs (D) and (E), respectively.

"(e) Section 202 (g) (1) (F) of such act is amended to read as follows:

"(F) in the case of a former wife divorced, was receiving from such individual (pursuant to agreement or court order) at least one-half of her support at the time of his death, and the child referred to in subparagraph (E) is her son, daughter, or legally adopted child and the benefits referred to in such subparagraph are payable on the basis of such individual's wages and self-employment income."

"(f) Section 202 (h) (1) of such act is amended by striking out '(e) (1) (D) and (E)' and '(f) (1) (D), (E), and (F)' and inserting in lieu thereof '(e) (1) (D)' and '(f) (1) (D) and (E)', respectively.

"(g) Section 202 (p) (1) of such act is amended by striking out 'subparagraph (D) of subsection (c) (1)' and 'subparagraph (E) of subsection (f) (1)' and inserting in lieu thereof 'subparagraph (C) of subsection (c) (1)' and 'subparagraph (D) of subsection (f) (1)', respectively.

"(h) Section 216 (h) is amended to read as follows:

"(h) (1) An applicant is the wife, husband, widow, or widower of a fully or currently insured individual for purposes of this title if the courts of the State in which such insured individual is domiciled at the time such applicant files an application, or, if such insured individual is dead, the courts of the State in which he was domiciled at the time of death, or, if such insured individual is or was not so domiciled in any State, the courts of the District of Columbia, would find that such applicant and such insured individual were validly married at the time such applicant files such application or, if such insured individual is dead, at the time he died. If such courts would not find that such applicant and such insured individual were validly married at such time, such applicant shall, nevertheless be deemed to be the wife, husband, widow, or widower, as the case may be, of such insured individual if such applicant would, under the laws applied by such courts in determining the devolution of intestate personal property, have the same status with respect to the taking of such property as a wife, husband, widow, or widower of such insured individual.

"(2) In determining whether an applicant is the child or parent of a fully or currently insured individual for purposes of this title, the secretary shall apply such law as would be applied in determining the devolution of intestate personal property by the courts of the State in which such insured individual is domiciled at the time such applicant files application, or, if such insured individual is dead, by the courts of the State in which he was domiciled at the time of his death, or, if such insured individual is or was not so domiciled in any State, by the courts of the District of Columbia. Applicants who according to such law would have the same status relative to taking intestate personal property as a child or parent shall be deemed such.

"(3) For purposes of section 202 (1), a widow shall be deemed to have been living with her husband at the time of his death if they were both members of the same household on the date of his death, or she was receiving regular contributions from him toward her support on such date, or he had been ordered by any court to contribute to her support; a widower shall be deemed to have been living with his wife at the time of her death if they were both members of

the same household at the time of her death, or he was receiving regular contributions from her toward his support on such date, or she had been ordered by any court to contribute to his support."

"(i) (1) Except as provided in paragraph (2), the amendments made by this section shall apply in the case of monthly benefits under section 202 of the Social Security Act for months after the month in which this act is enacted.

"(2) The amendment made by subsection (f) shall not apply in the case of benefits under section 202 (h) of the Social Security Act, based on the wages and self-employment income of a deceased individual who died in or prior to the month in which this act is enacted, for any parent who files the proof of support, required by such section 202 (h), in or prior to the month in which this act is enacted; and the amendment to section 216 (h) (1) of such act made by subsection (h) of this section shall not operate to deprive any such parent of benefits to which he would otherwise be entitled under section 202 (h) of such act.

"Sec. 4. (a) Section 1 (g) of the Railroad Retirement Act of 1937, as amended, is amended by striking out '1956' and inserting in lieu thereof '1957.'

"(b) Paragraph (1) of section 5 (1) of the Railroad Retirement Act of 1937, as amended, is amended by striking out the sentence immediately following clause (iii) thereof and inserting in lieu thereof the following sentence: 'A "widow" or "widower" shall be deemed to have been living with the employee if the conditions set forth in section 216 (h) (2) or (3), whichever is applicable, of the Social Security Act, as in effect prior to 1957, are fulfilled.'

"(c) Paragraph (1) of section 5 (1) of such act is further amended by striking out the third sentence immediately following clause (iii) thereof and inserting in lieu thereof the following sentence: 'In determining, for purposes of this section and subsection (f) of section 2 whether an applicant is the wife, husband, widow, widower, child, or parent of an employee as claimed, the rules set forth in section 216 (h) (1) of the Social Security Act, as in effect prior to 1957, shall be applied.'

"Sec. 5. Where—

"(a) one or more persons were entitled (without the application of sec. 202 (j) (1) of the Social Security Act) to parents' insurance benefits under section 202 (h) of such act for the month in which this act is enacted on the basis of the wages and self-employment income of an individual;

"(b) a person becomes entitled to a widow's, widower's, or mother's insurance benefit under section 202 (e), (f), or (g) of the Social Security Act for any subsequent month on the basis of such wages and self-employment income;

"(c) the total of the benefits to which all persons are entitled under section 202 of the Social Security Act, on the basis of such wages and self-employment income for such subsequent month are reduced by reason of the application of section 203 (a) of such act;

then the amount of the benefit to which each such person referred to in paragraph (a) or (b) is entitled for such subsequent month shall be increased, after the application of such section 203 (a), to the amount it would have been—

"(d) if, in the case of a parent's insurance benefit, the person referred to in paragraph (b) was not entitled to the benefit referred to in such paragraph, or

"(e) if, in the case of a benefit referred to in paragraph (b), no person was entitled to a parent's insurance benefit for such subsequent month on the basis of such wages and self-employment income."

The Senate amendments were concurred in.

A motion to reconsider was laid on the table.

Mr. COOPER. Mr. Speaker, H. R. 1944 as it passed the House would have amended the old-age and survivors insurance provisions of the social-security laws so as to permit the payment of survivors' benefits to aliens residing outside the United States where the beneficiaries are survivors of members of the uniformed armed services who die as a result of service-connected disabilities. The Senate added a floor amendment which was approved by the Senate Committee on Finance which would eliminate the "living with" requirement for widows, widowers, wives, and husbands' benefits. At the present time the law defines "living with" to mean that the spouse must have been living in the same household with the worker or that she must have been receiving regular contribution from the worker or that the worker must have been under order by a court to contribute to her support. The definition of wife, husband, widow, and widower under present law requires that the spouse be able to inherit the intestate personal property of the worker under applicable State law. Under the Senate amendment a spouse would meet the definition if a valid marriage is in existence at the time of the worker's death or the spouse's application for benefits. If a valid marriage had not existed, the relationship would nevertheless be deemed to have existed if the spouse was able to inherit the intestate personal property of the worker.

Under present law the existence of a potentially eligible widow bars the payment of a parent's benefit. The Senate amendment contains a savings clause which provides that where a parent before the month of enactment of the amendment had filed proof that he had been chiefly supported by the deceased worker, payments of benefits to the parent would not be barred if a widow becomes eligible because of these amendments. The amendment also provides that a parent's benefit would not be reduced below the amount payable to the parent before the month in which the widow becomes entitled to a mother's or aged widow's benefit. Otherwise, the maximum on family benefits would apply. Also, under the amendments the widow's benefit would not be reduced by reason of the operation on the maximum on family benefits. Under the amendments in cases where a widow becomes entitled to benefits because of the amendments, children's benefits would be reduced because of the family maximum provisions in those cases where the maximum is involved because the children are also entitled to benefits.

I urge that the Senate amendments be agreed to.

Mr. REED. Mr. Speaker, the purpose of the House-passed version of this legislation was to provide OASI benefit entitlement with respect to certain aliens serving in the Armed Forces of the United States who are required by law, on a

Public Law 85-235
85th Congress, H. R. 2842
August 30, 1957

AN ACT

71 Stat. 516.

To amend the Tariff Act of 1930 to provide for the temporary free importation of certain tanning extracts, and to amend the Internal Revenue Code of 1954 to suspend temporarily the tax on the processing of coconut oil.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) so much of paragraph 38 of the Tariff Act of 1930 (19 U. S. C., sec. 1001, par. 38) as precedes "not specially provided for" is amended to read as follows: Tariff Act of 1930, amendments.
46 Stat. 763.

"PAR. 38. Extracts, dyeing: Chlorophyll, fustic, logwood, Persian berry, saffron, safflower, saffron cake, and other extracts, decoctions, and preparations of vegetable origin used for dyeing, coloring, or staining."

(b) Paragraph 1670 of the Tariff Act of 1930 (19 U. S. C., sec. 1201, par. 1670) is amended by inserting "(a)" after "PAR. 1670.", and by adding at the end thereof the following new subparagraph:

"(b) Extracts, tanning: Chestnut, cutch, divi-divi, hemlock, mangrove, myrobalan, oak, quebracho, sumac, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for tanning, and combinations and mixtures of the foregoing; all the foregoing not containing alcohol and not specially provided for."

SEC. 2. The amendments made by the first section of this Act shall apply only in the case of articles entered for consumption, or withdrawn from warehouse for consumption, during the three-year period beginning on the thirtieth day after the date of the enactment of this Act. Applicability.

SEC. 3. The tax imposed under section 4511 (a) of the Internal Revenue Code of 1954 shall not apply with respect to the first domestic processing of coconut oil, fatty acids derived therefrom, or salts thereof, or of any combination or mixture solely because such combination or mixture contains a substantial quantity of such oil, fatty acids, or salts, during the period beginning with the first day of the first month which begins more than ten days after the date of the enactment of this Act and ending with the close of June 30, 1960. Coconut oil.
68A Stat. 536.
26 USC 4511.

Approved August 30, 1957.



